
Non-budgeted Funds

SPECIAL REVENUE FUNDS:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to finance specific functions. Those funds which are not subject to appropriation are considered Non-budgeted Special Revenue Funds.

FEDERAL GRANTS FUND: accounts for federal grants that are designated for specific programs, excluding federal highway construction grants, which are accounted for in the Federal Highway Construction Capital Projects Fund, and federal reimbursement programs, such as Medicaid, which are accounted for in the General Fund.

LOTTERY FUNDS:

To account for the operations of the State and Arts Lotteries.

State Lottery Fund accounts for revenue from sale of lottery tickets and for the payment of prizes, expenses of the State Lottery Commission and the distribution to municipalities and school districts. Transfers are made to the local aid fund.

Arts Lottery Fund accounts for revenues from sale of lottery tickets, for payment of prizes and the expenses of the State Lottery Commission, and for the administration of the Arts Lottery Council. Transfers are made to the local aid fund.

UNIVERSAL HEALTH CARE:

To account for assessments and other revenues that are dedicated to making health care and health insurance accessible and affordable to all citizens of the Commonwealth.

Uncompensated Care Fund accounts for funds received from hospitals, transfers from budgeted funds and federal reimbursements; used for the purposes of the Uncompensated Care Pool.

Labor Shortage Fund accounts for assessments on each acute care hospital equal to one-tenth of one-percent of gross patient service revenues; used for training health care workers, career development within the health care profession, and establishment of day care programs at hospitals and other health care facilities.

Medical Security Trust Fund accounts for premiums, fees, and contributions; used for health insurance for workers receiving unemployment insurance.

OTHER FUNDS:

To account for a variety of miscellaneous taxes, assessments, fees, fines and other revenues which are restricted to the financing of specific Commonwealth programs.

Freight Rail Fund accounts for certain fees for rights-of-way; used for acquisition, construction, prevention, rehabilitation, reconstruction, or other improvements of land, and real rights-of-way and related facilities or equipment.

Passenger Rail Fund accounts for certain fees for rights-of-way; used for acquisition, construction, preservation, rehabilitation, reconstruction or other improvements of land and real rights-of-way and related facilities or equipment.

J.F.K. Library and Park Fund accounts for rents paid by the MBTA for the use of a certain parcel of land and for the proceeds from sale of land which was used by the MDC to lay out and construct the JFK Park.

Government Land Bank Fund accounts for proceeds from disposition of land and investment income; used for payments of principal and interest on bonds and notes of the Government Land Bank.

Federally-Assisted Housing Fund accounts for federal financial assistance; used for payments of principal and interest on bond debt.

Environmental Trust Fund accounts for fines, gifts and grants; used for restoration, protection and improvement of the quality of Boston Harbor, Lynn Harbor, Massachusetts's Bay, Buzzard's Bay and Cape Cod Bay.

Children's Trust Fund accounts for gifts, grants, interest, and donations to the Child Abuse Prevention Board and certain appropriations designated to be transferred to the fund; used for support programs to raise awareness of child abuse and prevention programs.

Child Support Enforcement Fund accounts for Federal Grants; used for activities associated with the collection of child support.

Department of Industrial Accidents Special Fund accounts for assessments to employers and cities and towns for worker's compensation insurance premiums and penalties assessed against employers who fail to insure for the worker's compensation; used to reimburse the general fund for the operating account of the Department of Industrial Accidents and for administrative overhead.

County Correction Fund accounts for seven and one half percent of the deeds excise tax distributed to counties for the operation of county correctional facilities.

Massachusetts AIDS Fund accounts for gifts, grants, and donations; used for research, treatment, and education related to AIDS.

Board of Registration in Medicine Fund accounts for certain revenues and expenditures of the board.

Water Pollution Abatement Projects Administration Fund accounts for transfers from the Water Pollution Abatement Trust, General Obligation Bond Proceeds and Federal Grants; used for the administration of the Department of Environmental Protection to fund water pollution abatement projects.

Commonwealth Sewer Rate Relief Fund accounts for transfers of amounts from the General Fund or other funds; used for the purpose of mitigating sewer rate increases and making sewer rate relief grants to municipalities.

Motor Vehicle Emissions Inspection Compliance Fund accounts for the Commonwealth's programs to comply with the Federal Clean Air Act. This fund may incur to operate at a deficit to be reimbursed no later than 3/1/98 by fees from Motor Vehicle Emission Inspection.

Motor Vehicle Safety Inspection Trust Fund accounts for vehicle inspection fees for administration and operation of safety inspection programs by the registry.

Capital Expenditure Reserve Fund accounts for amounts paid by the Massachusetts Turnpike Authority as payment for the acquisition cost of the Third Harbor Tunnel and federal financial participation money related to expenditure amounts paid by Massachusetts Port Authority as determined by a feasibility study; used to pay principal and interest on bonds designated Highway Funding loan, related notes or direct capital expenditures.

Energy Technology Development Fund accounts for monies received from miscellaneous trusts, gifts and donations to be administered and expended by the commissioner of the Division of Energy Resources to promote energy efficiency and the research development and commercialization of new energy technologies.

Oil Overcharge Fund accounts for the fines and penalties collected under federal litigation from certain oil companies; used to provide fuel assistance and weatherization for low income residents.

Non-Budgeted Special Revenue Funds
Combining Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

ASSETS	Federal Grants	Lotteries	Universal Health Care
Cash and short-term investments.....	\$ -	\$ 56,143	\$ 97,945
Receivables, net of allowance for uncollectibles:			
Taxes.....	-	-	-
Due from federal government.....	137,621	-	-
Other receivables.....	-	2,282	-
Total assets.....	<u>\$ 137,621</u>	<u>\$ 58,425</u>	<u>\$ 97,945</u>
 LIABILITIES AND FUND BALANCES			
Liabilities:			
Deficiency in cash and short-term investments.....	\$ 19,479	\$ -	\$ -
Accounts payable.....	106,351	33,152	2,884
Accrued payroll.....	551	-	6
Total liabilities.....	<u>126,381</u>	<u>33,152</u>	<u>2,890</u>
Fund balances:			
Designated for specific purpose.....	11,240	25,273	95,055
Total fund balances.....	<u>11,240</u>	<u>25,273</u>	<u>95,055</u>
Total liabilities and fund balances.....	<u>\$ 137,621</u>	<u>\$ 58,425</u>	<u>\$ 97,945</u>

	Totals	
Other	1997	1996
\$ 25,962	\$ 180,050	\$ 234,906
949	949	557
84	137,705	154,935
-	2,282	3,802
<u>\$ 26,995</u>	<u>\$ 320,986</u>	<u>\$ 394,200</u>
\$ -	\$ 19,479	\$ 66,510
2,650	145,037	146,559
35	592	3,023
<u>2,685</u>	<u>165,108</u>	<u>216,092</u>
<u>24,310</u>	<u>155,878</u>	<u>178,108</u>
<u>24,310</u>	<u>155,878</u>	<u>178,108</u>
<u>\$ 26,995</u>	<u>\$ 320,986</u>	<u>\$ 394,200</u>

Non-Budgeted Special Revenue Funds

Combining Statement Of Revenues, Expenditures And Changes In Fund Balances - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	Federal Grants	Lotteries	Universal Health Care
REVENUES AND OTHER FINANCING SOURCES			
Revenues:			
Taxes.....	\$ -	\$ 2,558	\$ -
Assessments.....	-	-	316,198
Federal grants and reimbursements.....	1,185,046	-	15,000
Departmental.....	-	3,352,999	74,627
Miscellaneous.....	41	16,829	5,212
Total revenues.....	1,185,087	3,372,386	411,037
Other financing sources:			
Lottery reimbursements.....	-	5,024	-
Sewer rate relief.....	-	-	-
Operating transfers in.....	-	-	28,078
Total other financing sources.....	-	5,024	28,078
Total revenues and other financing sources.....	1,185,087	3,377,410	439,115
EXPENDITURES AND OTHER FINANCING USES			
Expenditures:			
Judiciary.....	266	-	-
Secretary of the Commonwealth.....	780	-	-
Treasurer and Receiver-General.....	1,460	2,581,976	-
Attorney General.....	3,071	-	-
District Attorney.....	684	-	-
Disabled Persons Protection Commission.....	47	-	-
Board of Library Commissioners.....	2,495	-	-
Comptroller.....	-	-	-
Administration and finance.....	1,933	-	61
Environmental affairs.....	17,602	-	-
Health and human services.....	284,635	-	371,938
Transportation and construction.....	12,486	-	-
Education.....	389,569	-	-
Educational affairs.....	-	-	-
Higher education.....	4,338	-	20
Public safety.....	23,704	-	-
Economic development.....	222,468	-	-
Elder affairs.....	25,982	-	-
Consumer affairs.....	70	-	-
Labor.....	135,864	-	18,905
Direct local aid.....	-	-	-
Debt service:			
Principal retirement.....	-	-	-
Interest and fiscal charges.....	-	-	-
Total expenditures.....	1,127,454	2,581,976	390,924
Other financing uses:			
Fringe benefit cost assessment.....	33,121	3,514	409
Lottery operating reimbursements.....	-	81,510	-
Lottery distributions.....	-	685,137	-
State share of federal highway construction.....	-	-	-
Operating transfers out.....	27,293	-	30,761
Total other financing uses.....	60,414	770,161	31,170
Total expenditures and other financing uses.....	1,187,868	3,352,137	422,094
Excess (deficiency) of revenues and other financing sources over expenditures and other financing uses.....	(2,781)	25,273	17,021
Fund balances at beginning of year.....	14,021	-	78,034
Fund balances at end of year.....	\$ 11,240	\$ 25,273	\$ 95,055

Other	Totals	
	1997	1996
\$ 7,360	\$ 9,918	\$ 8,665
14,525	330,723	319,034
13,508	1,213,554	1,217,935
14,901	3,442,527	3,400,779
10,653	32,735	136,094
60,947	5,029,457	5,082,507
-	5,024	-
54,398	54,398	23,200
-	28,078	159,033
54,398	87,500	182,233
115,345	5,116,957	5,264,740
1,855	2,121	2,071
-	780	382
1	2,583,437	2,467,162
-	3,071	2,286
247	931	903
-	47	40
-	2,495	2,077
-	-	14
64,367	66,361	55,335
5,779	23,381	21,720
673	657,246	769,215
-	12,486	6,572
-	389,569	375,230
-	-	8,351
-	4,358	5,608
4,751	28,455	38,719
3,475	225,943	301,939
-	25,982	24,903
1,516	1,586	1,472
87	154,856	86,222
6,514	6,514	5,733
2,210	2,210	7,579
537	537	638
92,012	4,192,366	4,184,171
5,573	42,617	52,570
-	81,510	76,558
-	685,137	651,496
59,753	59,753	42,784
19,750	77,804	191,782
85,076	946,821	1,015,190
177,088	5,139,187	5,199,361
(61,743)	(22,230)	65,379
86,053	178,108	112,729
\$ 24,310	\$ 155,878	\$ 178,108

Federal Grants Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
ASSETS		
Receivables, net of allowance for uncollectibles:		
Due from federal government.....	\$ 137,621	\$ 153,765
Total assets.....	<u>\$ 137,621</u>	<u>\$ 153,765</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Deficiency in cash and short-term investments.....	\$ 19,479	\$ 33,652
Accounts payable.....	106,351	103,317
Accrued payroll.....	<u>551</u>	<u>2,775</u>
Total liabilities.....	<u>126,381</u>	<u>139,744</u>
Fund equity:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>11,240</u>	<u>14,021</u>
Total fund balance.....	<u>11,240</u>	<u>14,021</u>
Total liabilities and fund balance.....	<u>\$ 137,621</u>	<u>\$ 153,765</u>

Federal Grants Fund
Statement of Revenues, Expenditures and Changes in Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Federal grants and reimbursements.....	\$ 1,185,046	\$ 1,187,571
Departmental.....	-	-
Miscellaneous.....	41	745
Total revenues	1,185,087	1,188,316
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	1,185,087	1,188,316
EXPENDITURES AND OTHER USES		
Expenditures:		
Judiciary.....	266	218
Secretary of the Commonwealth.....	780	382
Treasurer and Receiver-General.....	1,460	1,545
Attorney General.....	3,071	2,286
District Attorney.....	684	671
Disabled persons protection commission.....	47	40
Board of Library Commissioners.....	2,495	2,077
Comptrollers.....	-	14
Administration and finance.....	1,933	1,708
Environmental affairs.....	17,602	16,784
Health and human services.....	284,635	264,811
Transportation and construction.....	12,486	6,572
Education.....	389,569	375,230
Educational affairs.....	-	8,351
Higher education.....	4,338	5,554
Public safety.....	23,704	34,184
Economic development.....	222,468	298,554
Elder affairs.....	25,982	24,903
Consumer affairs.....	70	176
Labor.....	135,864	82,014
Total expenditures.....	1,127,454	1,126,074
Other financing uses:		
Fringe benefit cost assessment.....	33,121	42,653
Operating transfers out.....	27,293	25,579
Total other financing uses.....	60,414	68,232
Total expenditures and other uses.....	1,187,868	1,194,306
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(2,781)	(5,990)
Fund balance at beginning of year.....	14,021	20,011
Fund balance at end of year.....	\$ 11,240	\$ 14,021

State Lottery Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and short-term investments.....	\$ 47,619	\$ 20,687
Receivables, net of allowance for uncollectibles:		
Other receivables.....	<u>1,952</u>	<u>290</u>
Total assets.....	<u>\$ 49,571</u>	<u>\$ 20,977</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	<u>\$ 24,298</u>	<u>\$ 20,977</u>
Total liabilities.....	<u>24,298</u>	<u>20,977</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>25,273</u>	<u>-</u>
Total fund balance.....	<u>25,273</u>	<u>-</u>
Total liabilities and fund balance.....	<u>\$ 49,571</u>	<u>\$ 20,977</u>

State Lottery Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
REVENUES AND OTHER SOURCES		
Revenues:		
Taxes.....	\$ 2,558	\$ 2,609
Departmental.....	3,034,169	2,837,577
Miscellaneous.....	14,384	9,792
Total revenues.....	<u>3,051,111</u>	<u>2,849,978</u>
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	<u>3,051,111</u>	<u>2,849,978</u>
EXPENDITURES AND OTHER USES		
Expenditures:		
Treasurer and Receiver-General.....	2,345,339	2,207,726
Total expenditures.....	<u>2,345,339</u>	<u>2,207,726</u>
Other financing uses:		
Fringe benefit cost assessment.....	3,317	3,642
Lottery operating reimbursements	70,659	65,728
Lottery distributions.....	606,523	572,882
Total other financing uses.....	<u>680,499</u>	<u>642,252</u>
Total expenditures and other uses.....	<u>3,025,838</u>	<u>2,849,978</u>
Excess of revenues and other sources over expenditures and other uses.....	25,273	-
Fund balance at beginning of year.....	-	-
Fund balance at end of year.....	<u>\$ 25,273</u>	<u>\$ -</u>

Arts Lottery Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and short-term investments.....	\$ 8,524	\$ 7,683
Receivables, net of allowance for uncollectibles:		
Other receivables.....	330	3,512
Total assets.....	<u>\$ 8,854</u>	<u>\$ 11,195</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 8,854	\$ 11,195
Total liabilities.....	<u>8,854</u>	<u>11,195</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	-	-
Total fund balance.....	-	-
Total liabilities and fund balance.....	<u>\$ 8,854</u>	<u>\$ 11,195</u>

Arts Lottery Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Departmental.....	\$ 318,830	\$ 345,359
Miscellaneous.....	2,445	2,248
Total revenues.....	<u>321,275</u>	<u>347,607</u>
Other financing sources:		
Lottery reimbursements.....	5,024	-
Total other financing sources.....	<u>5,024</u>	<u>-</u>
Total revenues and other sources.....	<u>326,299</u>	<u>347,607</u>
EXPENDITURES AND OTHER USES		
Expenditures:		
Treasurer and Receiver-General.....	236,637	257,889
Total expenditures.....	<u>236,637</u>	<u>257,889</u>
Other financing uses:		
Fringe benefit cost assessment.....	197	274
Lottery operating reimbursements	10,851	10,830
Lottery distributions.....	78,614	78,614
Total other financing uses.....	<u>89,662</u>	<u>89,718</u>
Total expenditures and other uses.....	<u>326,299</u>	<u>347,607</u>
Excess of revenues and other sources over expenditures and other uses.....	-	-
Fund balance at beginning of year.....	-	-
Fund balance at end of year.....	<u>\$ -</u>	<u>\$ -</u>

Uncompensated Care Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	1997	1996
ASSETS		
Cash and short-term investments.....	\$ 41,402	\$ 49,721
Total assets.....	<u>\$ 41,402</u>	<u>\$ 49,721</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 2,799	\$ 6,422
Total liabilities.....	<u>2,799</u>	<u>6,422</u>
Fund balance:		
Unreserved fund balance		
Designated for specific purpose.....	38,603	43,299
Total fund balance.....	<u>38,603</u>	<u>43,299</u>
Total liabilities and fund balance.....	<u>\$ 41,402</u>	<u>\$ 49,721</u>

Uncompensated Care Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Assessments.....	\$ 316,108	\$ 301,323
Federal grants and reimbursements.....	15,000	15,000
Departmental.....	32,768	162,832
Miscellaneous.....	2,840	9,981
Total revenues.....	<u>366,716</u>	<u>489,136</u>
Other financing sources:		
Operating transfers in.....	28,078	148,891
Total other financing sources.....	<u>28,078</u>	<u>148,891</u>
Total revenues and other sources.....	<u>394,794</u>	<u>638,027</u>
EXPENDITURES AND OTHER USES		
Expenditures:		
Health and human services.....	371,412	483,953
Total expenditures.....	<u>371,412</u>	<u>483,953</u>
Other financing uses:		
Operating transfers out.....	28,078	148,891
Total other financing uses.....	<u>28,078</u>	<u>148,891</u>
Total expenditures and other uses.....	<u>399,490</u>	<u>632,844</u>
Excess of revenues and other sources over expenditures and other uses.....	(4,696)	5,183
Fund balance at beginning of year.....	43,299	38,116
Fund balance at end of year.....	<u>\$ 38,603</u>	<u>\$ 43,299</u>

Labor Shortage Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and short-term investments.....	\$ 2,210	\$ 3,036
Total assets.....	<u>\$ 2,210</u>	<u>\$ 3,036</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 84	\$ 548
Accrued payroll.....	-	1
Total liabilities.....	<u>84</u>	<u>549</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>2,126</u>	<u>2,487</u>
Total fund balance.....	<u>2,126</u>	<u>2,487</u>
Total liabilities and fund balance.....	<u>\$ 2,210</u>	<u>\$ 3,036</u>

Labor Shortage Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Assessments.....	\$ 90	\$ 866
Miscellaneous.....	115	146
Total revenues.....	205	1,012
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	205	1,012
EXPENDITURES AND OTHER USES		
Expenditures:		
Health and human services.....	526	2,219
Higher education.....	20	54
Labor.....	-	167
Total expenditures.....	546	2,440
Other financing uses:		
Fringe benefit cost assessment.....	14	43
Operating transfers out.....	6	5
Total other financing uses.....	20	48
Total expenditures and other uses.....	566	2,488
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(361)	(1,476)
Fund balance at beginning of year.....	2,487	3,963
Fund balance at end of year.....	\$ 2,126	\$ 2,487

Medical Security Trust Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and short-term investments.....	\$ 54,333	\$ 32,892
Total assets.....	<u>\$ 54,333</u>	<u>\$ 32,892</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 1	\$ 622
Accrued payroll.....	<u>6</u>	<u>22</u>
Total liabilities.....	<u>7</u>	<u>644</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>54,326</u>	<u>32,248</u>
Total fund balance.....	<u>54,326</u>	<u>32,248</u>
Total liabilities and fund balance.....	<u>\$ 54,333</u>	<u>\$ 32,892</u>

Medical Security Trust Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Departmental.....	\$ 41,859	\$ 41,611
Miscellaneous.....	2,257	205
Total revenues.....	44,116	41,816
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	44,116	41,816
EXPENDITURES AND OTHER USES		
Expenditures:		
Administration and finance.....	61	79
Health and human services.....	-	16,858
Labor.....	18,905	1,977
Total expenditures.....	18,966	18,914
Other financing uses:		
Fringe benefit cost assessment.....	395	364
Operating transfers out.....	2,677	(38)
Total other financing uses.....	3,072	326
Total expenditures and other uses.....	22,038	19,240
Excess of revenues and other sources over expenditures and other uses.....	22,078	22,576
Fund balance at beginning of year.....	32,248	9,672
Fund balance at end of year.....	\$ 54,326	\$ 32,248

Freight Rail Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and short-term investments.....	\$ 2,799	\$ 2,685
Total assets.....	<u>\$ 2,799</u>	<u>\$ 2,685</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ -	\$ -
Total liabilities.....	<u>-</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>2,799</u>	<u>2,685</u>
Total fund balance.....	<u>2,799</u>	<u>2,685</u>
Total liabilities and fund balance.....	<u>\$ 2,799</u>	<u>\$ 2,685</u>

Freight Rail Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Miscellaneous.....	\$ 114	\$ 114
Total revenues.....	114	114
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	114	114
EXPENDITURES AND OTHER USES		
Expenditures:		
Transportation and construction.....	-	-
Total expenditures.....	-	-
Other financing uses:		
Operating transfers out.....	-	-
Total other financing uses.....	-	-
Total expenditures and other uses.....	-	-
Excess of revenues and other sources over expenditures and other uses.....	114	114
Fund balance at beginning of year.....	2,685	2,571
Fund balance at end of year.....	\$ 2,799	\$ 2,685

Passenger Rail Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and short-term investments.....	\$ 3,458	\$ 3,432
Total assets.....	<u>\$ 3,458</u>	<u>\$ 3,432</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ -	\$ -
Total liabilities.....	<u>-</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>3,458</u>	<u>3,432</u>
Total fund balance.....	<u>3,458</u>	<u>3,432</u>
Total liabilities and fund balance.....	<u>\$ 3,458</u>	<u>\$ 3,432</u>

Passenger Rail Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Miscellaneous.....	\$ 26	\$ 25
Total revenues.....	26	25
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	26	25
EXPENDITURES AND OTHER USES		
Expenditures:		
Transportation and construction.....	-	-
Total expenditures.....	-	-
Other financing uses:		
Operating transfers out.....	-	-
Total other financing uses.....	-	-
Total expenditures and other uses.....	-	-
Excess of revenues and other sources over expenditures and other uses.....	26	25
Fund balance at beginning of year.....	3,432	3,407
Fund balance at end of year.....	\$ 3,458	\$ 3,432

J.F.K. Library And Park Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and short-term investments.....	\$ 3,287	\$ 3,270
Total assets.....	<u>\$ 3,287</u>	<u>\$ 3,270</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ -	\$ -
Total liabilities.....	<u>-</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	3,287	3,270
Total fund balance.....	<u>3,287</u>	<u>3,270</u>
Total liabilities and fund balance.....	<u>\$ 3,287</u>	<u>\$ 3,270</u>

J.F.K. Library And Park Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Miscellaneous.....	\$ 17	\$ 17
Total revenues.....	17	17
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	17	17
EXPENDITURES AND OTHER USES		
Expenditures:		
Legislature.....	-	-
Total expenditures.....	-	-
Other financing uses:		
Operating transfers out.....	-	-
Total other financing uses.....	-	-
Total expenditures and other uses.....	-	-
Excess of revenues and other sources over expenditures and other uses.....	17	17
Fund balance at beginning of year.....	3,270	3,253
Fund balance at end of year.....	\$ 3,287	\$ 3,270

Government Land Bank Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	1997	1996
ASSETS		
Cash and short-term investments.....	\$ -	\$ -
Total assets.....	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Deficiency in cash and short-term investments.....	\$ 33,798	\$ 31,186
Total liabilities.....	<u>33,798</u>	<u>31,186</u>
Fund balance:		
Unreserved fund balance (deficit):		
Designated for specific purpose.....	(33,798)	(31,186)
Total fund balance (deficit).....	<u>(33,798)</u>	<u>(31,186)</u>
Total liabilities and fund balance.....	<u>\$ -</u>	<u>\$ -</u>

Government Land Bank Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Departmental.....	\$ -	\$ 187
Total revenues.....	<u>-</u>	<u>187</u>
Other financing sources:		
Operating transfers in.....	<u>-</u>	<u>-</u>
Total other financing sources.....	<u>-</u>	<u>-</u>
Total revenues and other sources.....	<u>-</u>	<u>187</u>
EXPENDITURES AND OTHER USES		
Expenditures:		
Debt service:		
Principal retirement.....	2,119	7,492
Interest and fiscal charges.....	<u>493</u>	<u>589</u>
Total expenditures.....	<u>2,612</u>	<u>8,081</u>
Other financing uses:		
Operating transfers out.....	<u>-</u>	<u>-</u>
Total other financing uses.....	<u>-</u>	<u>-</u>
Total expenditures and other uses.....	<u>2,612</u>	<u>8,081</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(2,612)	(7,894)
Fund balance (deficit) at beginning of year.....	<u>(31,186)</u>	<u>(23,292)</u>
Fund balance (deficit) at end of year.....	<u>\$ (33,798)</u>	<u>\$ (31,186)</u>

Federally-Assisted Housing Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	1997	1996
ASSETS		
Cash and short-term investments.....	\$ -	\$ 108
Total assets.....	<u>\$ -</u>	<u>\$ 108</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Deficiency in cash and short-term investments.....	\$ -	\$ -
Total liabilities.....	<u>-</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	-	108
Total fund balance.....	<u>-</u>	<u>108</u>
Total liabilities and fund balance.....	<u>\$ -</u>	<u>\$ 108</u>

Federally-Assisted Housing Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
REVENUES AND OTHER SOURCES		
Revenues:		
Departmental.....	\$ 135	\$ -
Total revenues.....	<u>135</u>	<u>-</u>
Other financing sources:		
Operating transfers in.....	-	10,142
Total other financing sources.....	<u>-</u>	<u>10,142</u>
Total revenues and other sources.....	<u>135</u>	<u>10,142</u>
EXPENDITURES AND OTHER USES		
Expenditures:		
Debt service:		
Principal retirement.....	91	87
Interest and fiscal charges.....	44	49
Total expenditures.....	<u>135</u>	<u>136</u>
Other financing uses:		
Operating transfers out.....	108	-
Total other financing uses.....	<u>108</u>	<u>-</u>
Total expenditures and other uses.....	<u>243</u>	<u>136</u>
Excess of revenues and other sources over expenditures and other uses.....	(108)	10,006
Fund balance (deficit) at beginning of year.....	108	(9,898)
Fund balance at end of year.....	<u>\$ -</u>	<u>\$ 108</u>

Environmental Trust Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and short-term investments.....	\$ 4,155	\$ 3,047
Total assets.....	<u>\$ 4,155</u>	<u>\$ 3,047</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 176	\$ 89
Total liabilities.....	<u>176</u>	<u>89</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	3,979	2,958
Total fund balance.....	<u>3,979</u>	<u>2,958</u>
Total liabilities and fund balance.....	<u>\$ 4,155</u>	<u>\$ 3,047</u>

Environmental Trust Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Departmental.....	\$ 1,688	\$ 1,372
Miscellaneous.....	167	113
Total revenues.....	<u>1,855</u>	<u>1,485</u>
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	<u>1,855</u>	<u>1,485</u>
EXPENDITURES AND OTHER USES		
Expenditures:		
Environmental affairs.....	755	248
Public safety.....	79	137
Total expenditures.....	<u>834</u>	<u>385</u>
Other financing uses:		
Operating transfers out.....	-	-
Total other financing uses.....	-	-
Total expenditures and other uses.....	<u>834</u>	<u>385</u>
Excess of revenues and other sources over expenditures and other uses.....	1,021	1,100
Fund balance at beginning of year.....	2,958	1,858
Fund balance at end of year.....	<u>\$ 3,979</u>	<u>\$ 2,958</u>

Children's Trust Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and short-term investments.....	\$ 600	\$ 607
Total assets.....	<u>\$ 600</u>	<u>\$ 607</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 13	\$ 35
Accrued payroll.....	-	3
Total liabilities.....	<u>13</u>	<u>38</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	587	569
Total fund balance.....	<u>587</u>	<u>569</u>
Total liabilities and fund balance.....	<u>\$ 600</u>	<u>\$ 607</u>

Children 's Trust Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Miscellaneous.....	\$ 31	\$ 32
Total revenues.....	31	32
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	31	32
EXPENDITURES AND OTHER USES		
Expenditures:		
Health and human services.....	13	82
Total expenditures.....	13	82
Other financing uses:		
Operating transfers out.....	-	-
Total other financing uses.....	-	-
Total expenditures and other uses.....	13	82
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	18	(50)
Fund balance at beginning of year.....	569	619
Fund balance at end of year.....	\$ 587	\$ 569

Child Support Enforcement Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	1997	1996
ASSETS		
Cash and short-term investments.....	\$ 1,220	\$ 6,504
Due from federal government.....	84	1,170
Total assets.....	<u>\$ 1,304</u>	<u>\$ 7,674</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 1,327	\$ 1,189
Accrued payroll.....	14	91
Total liabilities.....	<u>1,341</u>	<u>1,280</u>
Fund balance:		
Unreserved fund balance (deficit):		
Designated for specific purpose.....	(37)	6,394
Total fund balance (deficit).....	(37)	6,394
Total liabilities and fund balance.....	<u>\$ 1,304</u>	<u>\$ 7,674</u>

Child Support Enforcement Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Federal grants and reimbursements.....	\$ 13,508	\$ 15,364
Departmental.....	818	13
Miscellaneous.....	245	470
Total revenues.....	14,571	15,847
Other financing sources:		
Other sources.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	14,571	15,847
EXPENDITURES AND OTHER USES		
Expenditures:		
Judiciary.....	1,855	1,853
Treasurer and Receiver-General.....	1	2
District Attorney.....	247	232
Administration and finance.....	18,287	15,619
Health and human services.....	183	966
Labor.....	87	83
Consumer affairs.....	-	4
Total expenditures.....	20,660	18,759
Other financing uses:		
Fringe benefit cost assessment.....	326	187
Operating transfers out.....	16	22
Total other financing uses.....	342	209
Total expenditures and other uses.....	21,002	18,968
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(6,431)	(3,121)
Fund balance at beginning of year.....	6,394	9,515
Fund balance (deficit) at end of year.....	\$ (37)	\$ 6,394

Department Of Industrial Accidents Special Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and short-term investments.....	\$ 11,835	\$ 14,264
Total assets.....	<u>\$ 11,835</u>	<u>\$ 14,264</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 2	\$ 268
Total liabilities.....	<u>2</u>	<u>268</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	11,833	13,996
Total fund balance.....	<u>11,833</u>	<u>13,996</u>
Total liabilities and fund balance.....	<u>\$ 11,835</u>	<u>\$ 14,264</u>

Department Of Industrial Accidents Special Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Assessments.....	\$ 14,525	\$ 16,845
Departmental.....	4,767	4,703
Miscellaneous.....	945	1,076
Total revenues.....	<u>20,237</u>	<u>22,624</u>
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	<u>20,237</u>	<u>22,624</u>
EXPENDITURES AND OTHER USES		
Expenditures:		
Labor.....	-	1,981
Total expenditures.....	-	1,981
Other financing uses:		
Fringe benefit cost assessment.....	3,661	3,704
Operating transfers out.....	18,739	17,082
Total other financing uses.....	<u>22,400</u>	<u>20,786</u>
Total expenditures and other uses.....	<u>22,400</u>	<u>22,767</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(2,163)	(143)
Fund balance at beginning of year.....	13,996	14,139
Fund balance at end of year.....	<u>\$ 11,833</u>	<u>\$ 13,996</u>

County Correction Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and short-term investments.....	\$ 2,199	\$ 1,745
Receivables, net of allowance for uncollectibles:		
Taxes.....	<u>949</u>	<u>557</u>
Total assets.....	<u>\$ 3,148</u>	<u>\$ 2,302</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	<u>\$ -</u>	<u>\$ -</u>
Total liabilities.....	<u>-</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>3,148</u>	<u>2,302</u>
Total fund balance.....	<u>3,148</u>	<u>2,302</u>
Total liabilities and fund balance.....	<u>\$ 3,148</u>	<u>\$ 2,302</u>

County Correction Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
REVENUES AND OTHER SOURCES		
Revenues:		
Taxes.....	\$ 7,360	\$ 6,056
Total revenues.....	<u>7,360</u>	<u>6,056</u>
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	<u>7,360</u>	<u>6,056</u>
EXPENDITURES AND OTHER USES		
Expenditures:		
Direct local aid.....	6,514	5,733
Total expenditures.....	<u>6,514</u>	<u>5,733</u>
Other financing uses:		
Operating transfers out.....	-	-
Total other financing uses.....	-	-
Total expenditures and other uses.....	<u>6,514</u>	<u>5,733</u>
Excess of revenues and other sources over expenditures and other uses.....	846	323
Fund balance at beginning of year.....	2,302	1,979
Fund balance at end of year.....	<u>\$ 3,148</u>	<u>\$ 2,302</u>

Massachusetts AIDS Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and short-term investments.....	\$ 824	\$ 774
Total assets.....	<u>\$ 824</u>	<u>\$ 774</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 172	\$ 200
Total liabilities.....	<u>172</u>	<u>200</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>652</u>	<u>574</u>
Total fund balance.....	<u>652</u>	<u>574</u>
Total liabilities and fund balance.....	<u>\$ 824</u>	<u>\$ 774</u>

Massachusetts AIDS Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Miscellaneous.....	\$ 555	\$ 251
Total revenues.....	555	251
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	555	251
EXPENDITURES AND OTHER USES		
Expenditures:		
Health and human services.....	477	326
Total expenditures.....	477	326
Other financing uses:		
Operating transfers out.....	-	-
Total other financing uses.....	-	-
Total expenditures and other uses.....	477	326
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	78	(75)
Fund balance at beginning of year.....	574	649
Fund balance at end of year.....	\$ 652	\$ 574

Board Of Registration in Medicine Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts In Thousands)

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and short-term investments.....	\$ 105	\$ 590
Total assets.....	<u>\$ 105</u>	<u>\$ 590</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 103	\$ 144
Accrued payroll.....	<u>2</u>	<u>10</u>
Total liabilities.....	<u>105</u>	<u>154</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>-</u>	<u>436</u>
Total fund balance.....	<u>-</u>	<u>436</u>
Total liabilities and fund balance.....	<u>\$ 105</u>	<u>\$ 590</u>

Board Of Registration In Medicine Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Departmental.....	\$ 1,814	\$ 1,572
Total revenues.....	1,814	1,572
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	1,814	1,572
EXPENDITURES AND OTHER USES		
Expenditures:		
Consumer affairs.....	1,516	1,292
Total expenditures.....	1,516	1,292
Other financing uses:		
Fringe benefit cost assessment.....	77	86
Operating transfers out.....	657	8
Total other financing uses.....	734	94
Total expenditures and other uses.....	2,250	1,386
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(436)	186
Fund balance at beginning of year.....	436	250
Fund balance at end of year.....	\$ -	\$ 436

Water Pollution Abatement Projects Administration Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and short-term investments.....	\$ 171	\$ 580
Total assets.....	<u>\$ 171</u>	<u>\$ 580</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 95	\$ 189
Accrued payroll.....	<u>14</u>	<u>70</u>
Total liabilities.....	<u>109</u>	<u>259</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>62</u>	<u>321</u>
Total fund balance.....	<u>62</u>	<u>321</u>
Total liabilities and fund balance.....	<u>\$ 171</u>	<u>\$ 580</u>

Water Pollution Abatement Projects Administration Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Miscellaneous.....	\$ 5,195	\$ 5,153
Total revenues.....	5,195	5,153
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	5,195	5,153
EXPENDITURES AND OTHER USES		
Expenditures:		
Environmental affairs.....	4,152	3,934
Total expenditures.....	4,152	3,934
Other financing uses:		
Fringe benefit cost assessment.....	1,076	1,148
Operating transfers out.....	226	227
Total other financing uses.....	1,302	1,375
Total expenditures and other uses.....	5,454	5,309
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(259)	(156)
Fund balance at beginning of year.....	321	477
Fund balance at end of year.....	\$ 62	\$ 321

Commonwealth Sewer Rate Relief Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and short-term investments.....	\$ 11,406	\$ 3,088
Total assets.....	<u>\$ 11,406</u>	<u>\$ 3,088</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ -	\$ -
Total liabilities.....	<u>-</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>11,406</u>	<u>3,088</u>
Total fund balance.....	<u>11,406</u>	<u>3,088</u>
Total liabilities and fund balance.....	<u>\$ 11,406</u>	<u>\$ 3,088</u>

Commonwealth Sewer Rate Relief Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Departmental.....	\$ -	\$ -
Total revenues.....	-	-
Other financing sources:		
Sewer rate relief.....	54,398	23,200
Total other financing sources.....	54,398	23,200
Total revenues and other sources.....	54,398	23,200
EXPENDITURES AND OTHER USES		
Expenditures:		
Administration and finance.....	46,080	37,929
Total expenditures.....	46,080	37,929
Other financing uses:		
Operating transfers out.....	-	-
Total other financing uses.....	-	-
Total expenditures and other uses.....	46,080	37,929
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	8,318	(14,729)
Fund balance at beginning of year.....	3,088	17,817
Fund balance at end of year.....	\$ 11,406	\$ 3,088

Motor Vehicle Emissions Inspection Compliance Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and short-term investments.....	\$ -	\$ -
Total assets.....	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Deficiency in cash and short-term investments.....	\$ 2,636	\$ 1,672
Accounts payable.....	16	10
Accrued payroll	<u>2</u>	<u>14</u>
Total liabilities.....	<u>2,654</u>	<u>1,696</u>
Fund balance:		
Unreserved fund balance (deficit):		
Designated for specific purpose.....	<u>(2,654)</u>	<u>(1,696)</u>
Total fund balance (deficit).....	<u>(2,654)</u>	<u>(1,696)</u>
Total liabilities and fund balance.....	<u>\$ -</u>	<u>\$ -</u>

Motor Vehicle Emissions Inspection Compliance Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Departmental.....	\$ -	\$ -
Total revenues.....	-	-
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	-	-
EXPENDITURES AND OTHER USES		
Expenditures:		
Environmental affairs.....	786	738
Total expenditures.....	786	738
Other financing uses:		
Fringe benefit cost assessment.....	170	169
Operating transfers out.....	2	2
Total other financing uses.....	172	171
Total expenditures and other uses.....	958	909
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(958)	(909)
Fund balance (deficit) at beginning of year.....	(1,696)	(787)
Fund balance (deficit) at end of year.....	\$ (2,654)	\$ (1,696)

Motor Vehicle Safety Inspection Trust Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and short-term investments.....	\$ 6,615	\$ 6,195
Total assets.....	<u>\$ 6,615</u>	<u>\$ 6,195</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 267	\$ 695
Accrued payroll.....	<u>2</u>	<u>22</u>
Total liabilities.....	<u>269</u>	<u>717</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>6,346</u>	<u>5,478</u>
Total fund balance.....	<u>6,346</u>	<u>5,478</u>
Total liabilities and fund balance.....	<u>\$ 6,615</u>	<u>\$ 6,195</u>

Motor Vehicle Safety Inspection Trust Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Departmental.....	\$ 5,679	\$ 5,553
Total revenues.....	5,679	5,553
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	5,679	5,553
EXPENDITURES AND OTHER USES		
Expenditures:		
Public safety.....	4,672	4,398
Total expenditures.....	4,672	4,398
Other financing uses:		
Fringe benefit cost assessment.....	138	163
Operating transfers out.....	1	2
Total other financing uses.....	139	165
Total expenditures and other uses.....	4,811	4,563
Excess of revenues and other sources over expenditures and other uses.....	868	990
Fund balance at beginning of year.....	5,478	4,488
Fund balance at end of year.....	\$ 6,346	\$ 5,478

Capital Expenditure Reserve Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	1997	1996
ASSETS		
Cash and short-term investments.....	\$ -	\$ 57,913
Total assets.....	<u>\$ -</u>	<u>\$ 57,913</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ -	\$ -
Total liabilities.....	<u>-</u>	<u>-</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	-	57,913
Total fund balance.....	<u>-</u>	<u>57,913</u>
Total liabilities and fund balance.....	<u>\$ -</u>	<u>\$ 57,913</u>

Capital Expenditure Reserve Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Miscellaneous.....	\$ 1,840	\$ 100,697
Total revenues.....	1,840	100,697
Other financing sources:		
Other financing sources.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	1,840	100,697
EXPENDITURES AND OTHER USES		
Expenditures:		
Administration and finance.....	-	-
Total expenditures.....	-	-
Other financing uses:		
State share of federal highway.....	59,753	42,784
Total other financing uses.....	59,753	42,784
Total expenditures and other uses.....	59,753	42,784
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(57,913)	57,913
Fund balance at beginning of year.....	57,913	-
Fund balance at end of year.....	\$ -	\$ 57,913

Energy Technology Development Fund
Balance Sheet - Statutory Basis

June 30, 1997
(Amounts in thousands)

	1997	1996
ASSETS		
Cash and short-term investments.....	\$ -	\$ 114
Total assets.....	<u>\$ -</u>	<u>\$ 114</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ -	\$ 30
Total liabilities.....	<u>-</u>	<u>30</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	-	84
Total fund balance.....	<u>-</u>	<u>84</u>
Total liabilities and fund balance.....	<u>\$ -</u>	<u>\$ 114</u>

Energy Technology Development Fund
Statement Of Revenues, Expenditures And Changes In Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	1997	1996
REVENUES AND OTHER SOURCES		
Revenues:		
Miscellaneous.....	\$ -	\$ 151
Total revenues.....	-	151
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	-	-
Total revenues and other sources.....	-	151
EXPENDITURES AND OTHER USES		
Expenditures:		
Economic development.....	84	67
Total expenditures.....	84	67
Other financing uses:		
Fringe benefit cost assessment.....	-	-
Total other financing uses.....	-	-
Total expenditures and other uses.....	84	67
Excess of revenues and other sources over expenditures and other uses.....	(84)	84
Fund balance at beginning of year.....	84	-
Fund balance at end of year.....	\$ -	\$ 84

Oil Overcharge Fund
Balance Sheet - Statutory Basis

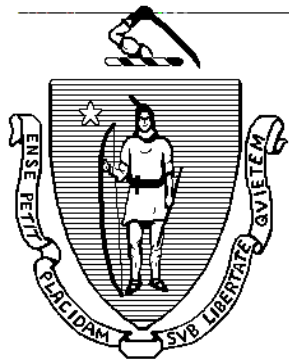
June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
ASSETS		
Cash and short-term investments.....	\$ 13,722	\$ 15,971
Total assets.....	<u>\$ 13,722</u>	<u>\$ 15,971</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable.....	\$ 479	\$ 629
Accrued payroll.....	<u>1</u>	<u>15</u>
Total liabilities.....	<u>480</u>	<u>644</u>
Fund balance:		
Unreserved fund balance:		
Designated for specific purpose.....	<u>13,242</u>	<u>15,327</u>
Total fund balance.....	<u>13,242</u>	<u>15,327</u>
Total liabilities and fund balance.....	<u>\$ 13,722</u>	<u>\$ 15,971</u>

Oil Overcharge Fund
Statement of Revenues, Expenditures and Changes in Fund Balance - Statutory Basis

Fiscal Year Ended June 30, 1997
(Amounts in thousands)

	<u>1997</u>	<u>1996</u>
REVENUES AND OTHER SOURCES		
Revenues:		
Miscellaneous.....	\$ 1,518	\$ 4,878
Total revenues.....	<u>1,518</u>	<u>4,878</u>
Other financing sources:		
Operating transfers in.....	-	-
Total other financing sources.....	<u>-</u>	<u>-</u>
Total revenues and other sources.....	<u>1,518</u>	<u>4,878</u>
EXPENDITURES AND OTHER USES		
Expenditures:		
Environmental affairs.....	86	16
Economic development.....	<u>3,391</u>	<u>3,318</u>
Total expenditures.....	<u>3,477</u>	<u>3,334</u>
Other financing uses:		
Fringe benefit cost assessment.....	125	137
Operating transfers out.....	<u>1</u>	<u>2</u>
Total other financing uses.....	<u>126</u>	<u>139</u>
Total expenditures and other uses.....	<u>3,603</u>	<u>3,473</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses.....	(2,085)	1,405
Fund balance at beginning of year.....	<u>15,327</u>	<u>13,922</u>
Fund balance at end of year.....	<u>\$ 13,242</u>	<u>\$ 15,327</u>



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